

# Exhibit B, Part 1 of 2

Form **4549-A**  
(March 2020)

Department of the Treasury-Internal Revenue Service

**Report of Income Tax Examination Changes**Name and address of taxpayer  
Todd F Kozel  
  
[REDACTED]  
NY 10011Taxpayer identification number  
[REDACTED]Return form number  
1040Person with whom  
examination  
changes were  
discussed.Name and title  
Todd F Kozel

1. Adjustments to income		Period Ended 12/31/2011	Period Ended	Period Ended
a.	Other Income - Directors fees	48,000.00		
b.	Wages, Salaries and Tips, etc.	31,531,837.00		
c.	Sch E-Inc/Loss-Prtnrship/S Corps-Passve/Non-Passve	567,912.00		
d.	Sch C1 -Net income	140,141.00		
e.	Qualified Dividends	6,613.00		
f.	Ordinary Dividends	757.00		
g.	Taxable Interest	17,145.00		
h.	Other Income - Foreign Income Exclusion	(92,900.00)		
i.	Sch E-Inc/Loss-Prtnrship for SE tax	(63,397.00)		
j.	Other Income - Misc	(1,603.00)		
k.	Capital Gain or Loss	8,548,245.00		
l.	SE AGI Adjustment	(431,516.00)		
m.	Itemized Deductions	(10,766.00)		
n.	Exemptions	(3,700.00)		
o.				
p.				
2. Total adjustments		40,256,768.00		
3. Taxable income per return or as previously adjusted		0.00		
4. Corrected taxable income		40,256,768.00		
Tax method		SCHEDULE D		
Filing status		Married Separate		
5. Tax		12,363,833.00		
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability		12,363,833.00		
8. Less	a. Prior Year Minimum Tax Credit	203,087.00		
credits	b.			
	c.			
	d.			
9. Balance (line 7 less lines 8a through 8d)		12,160,746.00		
10. Plus	a. Self Employment Tax	860,899.00		
other	b.			
taxes	c.			
	d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		13,021,645.00		
12. Total tax shown on return or as previously adjusted		0.00		
13. Adjustments to: a.				
	b.			
	c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		13,021,645.00		
15. Adjustments to prepayment credits - increase (decrease)				
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		13,021,645.00		

Name of taxpayer Todd F Kozel	Taxpayer identification number [REDACTED]	Return form number 1040	
<b>17. Penalties, additions to tax, and additional amounts -- IRC sections</b>	<b>Period Ended</b> 12/31/2011	<b>Period Ended</b>	<b>Period Ended</b>
a. Delq-IRC 6651(a)(2)	3,255,411.25		
b. Delq-IRC 6651(f)	9,440,692.63		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
<b>18. Total penalties, additions to tax, and additional amounts</b>	12,696,103.88		
<b>19. Summary of taxes, penalties and interest</b>			
a. Balance due or (overpayment) taxes - (line 16, page 1)	13,021,645.00		
b. Penalties and additions (line 18) - computed to 06/10/2021	12,696,103.88		
c. Interest* (IRC § 6601) - estimated and computed to	0.00		
d. Amount due or (refund) - (sum of lines a, b, and c)	25,717,748.88		

\*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name	Employee ID	Office
Examiner's signature	Date	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form <b>5278</b> (Rev. June 2011)		<b>Statement - Income Tax Changes</b>		Schedule	
1. Name(s) of taxpayer(s) Todd F Kozel			2. <input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input type="checkbox"/> Settlement Computation		
3. Taxpayer Identification Number [REDACTED]		4. Form number 1040		5. Docket number	
				6. Office symbols	
			Tax Year(s) Ended		
7. Adjustments to income			Year: 12/31/2011		
a. Total from Form 4549B			40,256,768.00		
b.					
c.					
d.					
e.					
f.					
g.					
h.					
8. Total adjustments			40,256,768.00		
9. Taxable income as shown in					
<input type="checkbox"/> Preliminary letter dated _____					
<input type="checkbox"/> Notice of deficiency dated _____					
<input type="checkbox"/> Return as filed			0.00		
10. Taxable income as revised			40,256,768.00		
11. Tax			12,363,833.00		
Tax Method _____			SCHEDULE D		
Filing Status _____			Married Separate		
12. Alternative tax, if applicable					
13. Alternative minimum tax (Starting in tax year 2000)					
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)			12,363,833.00		
15. Less credits					
a. Prior Year Minimum Tax Credit			203,087.00		
b.					
c.					
16. Balance - (line 14 less total of lines 15a - 15c)			12,160,746.00		
17. Plus other taxes					
a. Self Employment Tax			860,899.00		
b.					
c.					
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)			13,021,645.00		
19. Total tax shown on return or as previously adjusted			0.00		
20. Adjustments: increase or (decrease) to:					
a.					
b.					
c.					
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)			13,021,645.00		
22. Adjustments to prepayment credits - Increase (decrease)					
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)			13,021,645.00		
24. Penalties and/or Additions to Tax (listed below)					
Delq-IRC 6651(a)(2)			3,255,411.25		
Delq-IRC 6651(f)			9,440,692.63		

Form **4549-B**  
(August 2019)

Department of the Treasury - Internal Revenue Service

**Report of Income Tax Examination Changes**Name and address of taxpayer  
Todd F KozelTaxpayer identification number  
[REDACTED]

New York

NY

10011

**1. Adjustments to Income****Period Ended**

12/31/2011

**Period Ended****Period Ended**

A	Other Income - Directors fees	48,000.00		
B	Wages, Salaries and Tips, etc.	31,531,837.00		
C	Sch E-Inc/Loss-Prtnrship/S Corps-Passve/Non-Passve	567,912.00		
D	Sch C1 -Net income	140,141.00		
E	Qualified Dividends	6,613.00		
F	Ordinary Dividends	757.00		
G	Taxable Interest	17,145.00		
H	Other Income - Foreign Income Exclusion	(92,900.00)		
I	Sch E-Inc/Loss-Prtnrship for SE tax	(63,397.00)		
J	Other Income - Misc	(1,603.00)		
K	Capital Gain or Loss	8,548,245.00		
L	SE AGI Adjustment	(431,516.00)		
M	Itemized Deductions	(10,766.00)		
N	Exemptions	(3,700.00)		

**2. Total Adjustments**

40,256,768.00

Name of Taxpayer:

06/10/2021

Identification Number: [REDACTED]

Total

22.10.00

**2011 - Form 6251 - Alternative Minimum Tax Computation**

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	40,260,468.00
2. Total adjustment and preferences (excluding any NOL deduction)	(31,812.00)
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	40,265,881.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	40,265,881.00
8. If capital gains are reported, see line 19 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others: If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	10,160,565.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	10,160,565.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	12,363,833.00
12. Alternative minimum tax	0.00

**Exemption Worksheet (line 6 above)**

A. Exemption amount based on filing status	37,225.00
B. Alternative minimum taxable income	40,265,881.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	75,000.00
D. Subtract line C from line B	40,190,881.00
E. Multiply line D by 25%	10,047,720.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	<span style="background-color: black; color: black;">XXXXXXXXXX</span>	Total 22.10.00

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**2011 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates**

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	40,265,881.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	8,554,858.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	8,554,858.00
5. Smaller of line 1 or line 4	8,554,858.00
6. Subtract line 5 from line 1	31,711,023.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	8,877,336.00
8. Enter: \$69,000 if married filing jointly or qualifying widow(er) \$34,500 if single or married filing separately \$46,250 if head of household	34,500.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	31,701,910.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	8,554,858.00
12. Smaller of line 10 or line 11	0.00
13. Subtract line 12 from line 11	8,554,858.00
14. Multiply line 13 by 15%	1,283,229.00
15. Subtract line 11 from line 5	0.00
16. Multiply line 15 by 25%	0.00
17. Total of lines 7, 14 and 16	10,160,565.00
18. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	11,272,697.00
19. Smaller of line 17 or line 18. Enter here and on line 8 of Form 6251 report	10,160,565.00

Name of Taxpayer:		06/10/2021
Identification Number: <span style="background-color: black; color: black;">XXXXXXXXXX</span>	Total	22.10.00

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### 2011 - Form 8801 - Credit for Prior Year Minimum Tax

#### Part I - Net Minimum Tax on Exclusion Items

1. Taxable income (loss) from prior year Form 6251	9,932,752.00
2. Adjustments and preferences treated as exclusion items	1,222,466.00
3. Minimum tax credit net operating loss deduction	0.00
4. Combine lines 1 through 3 (if more than \$219,900 and married filing separate for prior year - see instructions)	11,191,443.00
5. Exemption amount from prior year Form 6251	36,225.00
6. Phase-out exemption from prior year Form 6251	75,000.00
7. Subtract line 6 from line 4 (if zero or less, enter -0-)	11,116,443.00
8. Multiply line 7 by 25%	2,779,111.00
9. Subtract line 8 from line 5 (if zero or less, enter -0-)	0.00
10. Subtract line 9 from line 4 (if zero or less, enter -0-)	11,191,443.00
11. Line 11 computation (if filing Form 2555/2555-EZ for prior year, enter amount from page 3) or, (if capital gains for prior year, enter amount from Part III, line 47); otherwise, multiply line 10 by 28% and subtract \$ 1,750 from the result)	2,013,438.00
12. Minimum tax foreign tax credit on exclusion items	0.00
13. Tentative minimum tax on exclusion items (line 11 less line 12)	2,013,438.00
14. Regular tax before credits minus foreign tax credit (line 34 of prior year Form 6251)	1,749,081.00
15. Net minimum tax on exclusion items (line 13 less line 14)	264,357.00

#### Part II - Current Year Nonrefundable and Refundable Credits and Carryover

16. Line 35 of prior year Form 6251	231,582.00
17. Amount from line 15 above	264,357.00
18. Adjusted net minimum tax (line 16 less line 17)	(32,775.00)
19. Carryforward of minimum tax credit from prior year	235,862.00
20. Prior year unallowed qualified electric vehicle credit	0.00
21. Combine lines 18 through 20	203,087.00
22. Current year regular income tax less allowable credits	12,363,833.00
23. Current year tentative minimum tax (line 33 of Form 6251)	10,160,565.00
24. Subtract line 23 from line 22 (if zero or less, enter -0-)	2,203,268.00
25. Current year nonrefundable credit (smaller of line 21 or line 24)	203,087.00
26. Tentative refundable credit (amount from Part IV, line 53 or 57) <i>(if applicable)</i>	0.00
27. Current year refundable credit (line 26 less line 25)	0.00
28. Credit carryforward (subtract larger of line 25 or line 26 from line 21)	0.00



Name of Taxpayer:

06/10/2021

Identification Number: [REDACTED]

Total

22.10.00

**Part III - Tax Computation Using Maximum Capital Gains Rates**

29. Amount from line 10 (If FEIT worksheet for F8801 was used, enter amount from line 3 of that worksheet instead)	11,282,943.00
30. Amount from prior year line 6 of Qualified Dividends Worksheet or line 13 of Schedule D Tax Worksheet	8,616,666.00
31. Amount from prior year Schedule D, line 19	0.00
32. Smaller of lines 30 and 31 or prior year line 10 of Schedule D Tax Worksheet	8,616,666.00
33. Smaller of line 29 or line 32	8,616,666.00
34. Subtract line 33 from line 29	2,666,277.00
35. Multiply line 34 by 28% and subtract \$ 1,750 from the result	744,808.00
36. Enter: \$68,000 if married filing jointly or qualifying widow(er) for 2010, \$34,000 if single or married filing separately for 2010, \$45,550 if head of household for 2010	34,000.00
37. Amount from prior year line 7 of Qualified Dividends Worksheet or line 14 of Schedule D Tax Worksheet	1,403,936.00
38. Subtract line 37 from line 36. If zero or less, enter -0-	0.00
39. Smaller of line 29 or line 30	8,616,666.00
40. Smaller of line 38 or line 39	0.00
41. Subtract line 40 from line 39	8,616,666.00
42. Multiply line 41 by 15%	1,292,500.00
43. Subtract line 39 from line 33	0.00
44. Multiply line 43 by 25%	0.00
45. Add lines 35, 42, and 44	2,037,308.00
46. Multiply line 29 by 28% and subtract \$ 1,750 from the result	3,157,474.00
47. Smaller of line 45 or line 46 (enter here and on line 11 above) (If FEIT worksheet for F8801 was used, enter amount on line 4 of that worksheet instead)	2,037,308.00

**Part IV - Tentative Refundable Credit**

48. Enter amount from line 21
49. Minimum tax credit amount  
from 2009 Form 8801, lines 18 and 20 (if zero or less, enter -0-)
50. Minimum tax credit amount  
from 2010 Form 8801, lines 18 and 20 (if zero or less, enter -0-)
51. Total of lines 18 and 20 above (if zero or less, enter -0-)
52. Add lines 49 thru 51
53. Long-term unused minimum tax credit (subtract line 52 from line 48)  
(if zero or less, stop and enter -0- here and on line 26 and  
do not complete the rest of Part IV),
54. Multiply line 53 by 50%
55. Prior year AMT refundable credit amount
56. Larger of line 54 or line 55
57. Smaller of line 53 or line 56. Enter result here and on line 26

Name of Taxpayer:  
 Identification Number:



Total

06/10/2021  
 22.10.00

### 2011 - FOREIGN EARNED INCOME TAX WORKSHEET for PRIOR YEAR MINIMUM TAX

- |  |               |
|--|---------------|
| 1. Enter amount from Form 8801, line 10  | 11,191,443.00 |
| 2. Enter amount from 2010 Form 2555, line 45 and 50,<br>or Form 2555-EZ, line 18   | 91,500.00     |
| 3. Add lines 1 and 2   | 11,282,943.00 |
| 4. Tax on amount on line 3<br>If capital gains are reported for prior year,<br>enter amount from line 3 on Form 8801, line 29.<br>Complete Form 8801, Part III and enter amount from line 47 here<br>All others: If line 3 is \$175,000 or less<br>(\$87,500 or less if married filing separately for prior year),<br>multiply line 3 by 26%;<br>otherwise, multiply line 3 by 28% and subtract \$3,500<br>(\$1,750 if married filing separately for prior year) from the result | 2,037,308.00  |
| 5. Tax on amount on line 2<br>If line 2 is \$175,000 or less<br>(\$87,500 or less if married filing separately for prior year),<br>multiply line 2 by 26%;<br>otherwise, multiply line 2 by 28% and subtract \$3,500<br>(\$1,750 if married filing separately for prior year) from the result  | 23,870.00     |
| 6. Subtract line 5 from line 4. If zero or less, enter -0-<br>(enter amount here and on line 11 of page 1)   | 2,013,438.00  |

NOTE: Computations include capital gain excess determination and any necessary modifications to Form 8801, Part III

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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**EXPLANATION OF THE DELINQUENCY PENALTY**

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

The IRC section 6651(f) states that in the case of a failure to file a return, if any failure to file is fraudulent, there shall be added to the amount required to be shown as tax on such return 15 percent of the amount of such tax if the failure is for not more than one month, with an additional 15 percent for each additional month or fraction thereof during which such failure continues, not exceeding 75 percent in the aggregate.

## 2011 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	12/15/2012	
3. Date return filed		
4. Fraudulent Failure to File penalty rate	0.725	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax, Form 4549, line 11		13,021,645.00
7. Payments on or prior to due date of return		0.00
8. Line 6 less line 7		13,021,645.00
9. Fraudulent Failure to File Penalty (line 8 multiplied by line 4)		9,440,692.63
10. Minimum penalty if over 60 days delinquent		135.00
11. Fraudulent Failure to File Penalty (Greater of line 9 or line 10)		9,440,692.63
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Fraudulent Failure to File Penalty (line 11 less line 12)		9,440,692.63
14. Failure to Pay Penalty - line 8 multiplied by line 5		3,255,411.25
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *		3,255,411.25
17. Total Delinquency Penalty - Sum of line 13 and 16		12,696,103.88

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer:		06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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### 2011 - Qualified Dividends and Capital Gain Tax Worksheet

- |   |               |
|---|---------------|
| 1. Enter the taxable income from Form 1040, line 43, or the amount from Foreign Earned Income Tax Worksheet, line 3, if filing Form 2555 or 2555-EZ   | 40,256,768.00 |
| 2. Enter the qualified dividends from Form 1040, line 9b  | 6,613.00      |
| 3. If filing Schedule D, enter the smaller line 15 or line 16 of Schedule D, but do not enter less than -0-. Otherwise, enter the amount from Form 1040, line 13  | 8,548,245.00  |
| 4. Add lines 2 and 3  | 8,554,858.00  |
| 5. If filing Form 4952, enter the amount, if any, from line 4g of Form 4952. Otherwise, enter -0-   | 0.00          |
| 6. Subtract line 5 from line 4. If zero or less, enter -0-  | 8,554,858.00  |
| 7. Subtract line 6 from line 1. If zero or less, enter -0-  | 31,701,910.00 |
| 8. Enter:   |               |
| \$34,500 if single or married filing separately;  |               |
| \$69,000 if married filing jointly or qualifying widow(er); or  |               |
| \$46,250 if head of household   | 34,500.00     |
| 9. Enter the smaller of line 1 or line 8  | 34,500.00     |
| 10. Enter the smaller of line 7 or line 9   | 34,500.00     |
| 11. Subtract line 10 from line 9. This amount is taxed at 0%  | 0.00          |
| 12. Enter the smaller of line 1 or line 6   | 8,554,858.00  |
| 13. Enter the amount from line 11   | 0.00          |
| 14. Subtract line 13 from line 12   | 8,554,858.00  |
| 15. Multiply line 14 by 15% (.15)   | 1,283,229.00  |
| 16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet | 11,080,604.00 |
| 17. Add lines 15 and 16   | 12,363,833.00 |
| 18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet | 14,074,805.00 |
| 19. Tax on all taxable income. Enter the smaller of line 17 or line 18<br>Also include this amount on Form 1040, line 44, or<br>Foreign Earned Income Tax Worksheet, line 4, if applicable                        | 12,363,833.00 |

Name of Taxpayer: Todd F Kozel  
 Identification Number: XXXXXXXXXX

Total

06/10/2021  
 22.10.00

### HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting [www.irs.gov/payments](http://www.irs.gov/payments):

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

#### Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ \_\_\_\_\_ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the \_\_\_\_ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: (     ) \_\_\_\_\_

Work: (     ) \_\_\_\_\_

Name of Taxpayer: Todd F Kozel

06/10/2021

Identification Number: [REDACTED]

Total

22.10.00

## 2011 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	0.00	3,020,342.55	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	0.00	0.00	0.00
5. Home interest expense	0.00	0.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	872.00	(872.00)
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	0.00	872.00	(872.00)
10. Contributions	0.00	9,887.00	(9,887.00)
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	3,270.00	(3,270.00)
13. 2% of adjusted gross income	0.00	805,425.00	
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	7.00	(7.00)
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15)	0.00	10,766.00	(10,766.00)

Name of Taxpayer:  
 Identification Number: [REDACTED]

Total

06/10/2021  
 22.10.00

## 2011 - SCHEDULE D - CAPITAL GAINS AND LOSSES

### Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

1	Short-term capital gain or loss	(1,515.00)
2	Short-term capital loss carryover	0.00
3	Net Short-term Gain or Loss (Add line 1 and 2)	(1,515.00)

### Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

4	Long-term capital gain or loss	8,549,760.00
5	Long-term capital gain or loss carryover	0.00
6	Net long-term Gain or Loss (Add line 4 and 5)	8,549,760.00

### Part III Summary

7	Sum of lines 3 and 6 - Net Capital Gain or Loss	8,548,245.00
8	Capital loss limitation	0.00
9	Capital Gain or Loss - As Corrected	8,548,245.00
10	Capital Gain or Loss - Per Return	0.00
11	Line 9 less line 10 - Adjustment to Income	8,548,245.00

### CORRECTED CARRYOVER

12	Short-term Carryover to Subsequent Year	0.00
13	Long-term Carryover to Subsequent Year	0.00

### 28% RATE GAIN COMPUTATION

1	Tentative 28% rate gain (total of lines 1 thru 4 from worksheet)	0.00
2	Long-term capital loss carryover	0.00
3	Net short-term capital loss	(1,515.00)
4	Allowable 28% rate gain (sum of lines 1 thru 3) (if -0- or less, enter -0-)	0.00

### SECTION 1250 GAIN COMPUTATION

1	Tentative Section 1250 gain (line 13 from worksheet)	0.00
2	Tentative 28% rate gain	0.00
3	Net short-term capital loss	(1,515.00)
4	Long-term capital loss carryover	0.00
5	Sum of lines 2 thru 4 (if less than -0-, enter as positive amount) (if -0- or greater, enter -0-)	1,515.00
6	Allowable Section 1250 gain (line 1 less line 5) (if -0- or less, enter -0-)	0.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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**2011 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX**

Primary

Todd F Kozel

[REDACTED]

1. Self-employment income	31,730,545.00
2. Multiply line 1 by 92.35%	29,303,158.31
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	29,303,158.31
6. Maximum earnings subject to social security	106,800.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	106,800.00
12. Multiply the smaller of line 5 or 11 by 10.40%	11,107.20
13. Multiply line 5 by 2.90%	849,791.59
14. Self-employment tax (sum of lines 12 and 13)	860,898.79

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Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	106,800.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 10.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00



Form <b>886-A</b> (May 2017)	Department of the Treasury - Internal Revenue Service <b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer Todd F Kozel	Tax Identification Number ( <i>last 4 digits</i> ) [REDACTED]	Year/Period ended 2011

**Statutory-SE AGI Adjustment**

Tax Period	Per Return	Per Exam	Adjustment
2011	\$0.00	\$431,516.00	(\$431,516.00)

Your self-employment tax for the 2011 tax year has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted based on the recomputed amount of tax as follows: If the recomputed self-employment tax is \$14,204.40 or less, the deduction is 57.51% of the recomputed self-employment tax. If the recomputed self-employment tax is more than \$14,204.40, the deduction is 50% of the recomputed self-employment tax plus \$1,067.00.

**Statutory-Self Employment Tax**

Tax Period	Per Return	Per Exam	Adjustment
2011	\$0.00	\$860,899.00	\$860,899.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.



Form **4549-A**  
(March 2020)

Department of the Treasury-Internal Revenue Service

**Report of Income Tax Examination Changes**Name and address of taxpayer  
Todd F Kozel  
[REDACTED]  
NY 10011Taxpayer identification number  
[REDACTED]Return form number  
1040Person with whom  
examination  
changes were  
discussed.Name and title  
Todd F Kozel

1. Adjustments to income		Period Ended 12/31/2012	Period Ended	Period Ended
a. Wages, Salaries and Tips, etc.		13,622,943.00		
b. Sch E-Inc/Loss-Prtnrship/S Corps-Passve/Non-Passve		5,232,314.00		
c. Sch C1 -Net income		14,962.00		
d. Qualified Dividends		8,496.00		
e. Ordinary Dividends		801.00		
f. Taxable Interest		9,426.00		
g. Other Income - Foreign Income Exclusion		(95,100.00)		
h. Other Gains or Losses From Form 4797		11.00		
i. Sch E-Inc/Loss-Prtnrship for SE tax		(452,532.00)		
j. Other Income - Misc		246.00		
k. Capital Gain or Loss		5,847,740.00		
l. SE AGI Adjustment		(183,386.00)		
m. Standard Deduction		(5,950.00)		
n. Exemptions		(3,800.00)		
o.				
p.				
2. Total adjustments		23,996,171.00		
3. Taxable income per return or as previously adjusted		0.00		
4. Corrected taxable income		23,996,171.00		
Tax method		SCHEDULE D		
Filing status		Married Separate		
5. Tax		7,212,585.00		
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability		7,212,585.00		
8. Less	a.			
credits	b.			
	c.			
	d.			
9. Balance (line 7 less lines 8a through 8d)		7,212,585.00		
10. Plus	a. Self Employment Tax	364,574.00		
other	b.			
taxes	c.			
	d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		7,577,159.00		
12. Total tax shown on return or as previously adjusted		0.00		
13. Adjustments to:	a.			
	b.			
	c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		7,577,159.00		
15. Adjustments to prepayment credits - increase (decrease)				
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		7,577,159.00		

Name of taxpayer Todd F Kozel	Taxpayer identification number [REDACTED]	Return form number 1040	
<b>17. Penalties, additions to tax, and additional amounts -- IRC sections</b>	<b>Period Ended</b> 12/31/2012	<b>Period Ended</b>	<b>Period Ended</b>
a. Delq-IRC 6651(a)(2)	1,894,289.75		
b. Delq-IRC 6651(f)	5,493,440.28		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
<b>18. Total penalties, additions to tax, and additional amounts</b>	7,387,730.03		
<b>19. Summary of taxes, penalties and interest</b>			
a. Balance due or (overpayment) taxes - (line 16, page 1)	7,577,159.00		
b. Penalties and additions (line 18) - computed to 06/10/2021	7,387,730.03		
c. Interest* (IRC § 6601) - estimated and computed to	0.00		
d. Amount due or (refund) - (sum of lines a, b, and c)	14,964,889.03		

\*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name	Employee ID	Office
Examiner's signature	Date	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form <b>5278</b> (Rev. June 2011)		<b>Statement - Income Tax Changes</b>		Schedule	
1. Name(s) of taxpayer(s) Todd F Kozel			2. <input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input type="checkbox"/> Settlement Computation		
3. Taxpayer Identification Number [REDACTED]		4. Form number 1040		5. Docket number	
				6. Office symbols	
			Tax Year(s) Ended		
7. Adjustments to income			Year: 12/31/2012		
a. Total from Form 4549B			23,996,171.00		
b.					
c.					
d.					
e.					
f.					
g.					
h.					
8. Total adjustments			23,996,171.00		
9. Taxable income as shown in					
<input type="checkbox"/> Preliminary letter dated _____					
<input type="checkbox"/> Notice of deficiency dated _____					
<input type="checkbox"/> Return as filed			0.00		
10. Taxable income as revised			23,996,171.00		
11. Tax			7,212,585.00		
Tax Method _____			SCHEDULE D		
Filing Status _____			Married Separate		
12. Alternative tax, if applicable					
13. Alternative minimum tax (Starting in tax year 2000)					
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)			7,212,585.00		
15. Less credits					
a.					
b.					
c.					
16. Balance - (line 14 less total of lines 15a - 15c)			7,212,585.00		
17. Plus other taxes					
a. Self Employment Tax			364,574.00		
b.					
c.					
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)			7,577,159.00		
19. Total tax shown on return or as previously adjusted			0.00		
20. Adjustments: increase or (decrease) to:					
a.					
b.					
c.					
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)			7,577,159.00		
22. Adjustments to prepayment credits - Increase (decrease)					
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)			7,577,159.00		
24. Penalties and/or Additions to Tax (listed below)					
Delq-IRC 6651(a)(2)			1,894,289.75		
Delq-IRC 6651(f)			5,493,440.28		

Taxpayer identification number

NY 10011

[illegible]

Name of Taxpayer:

06/10/2021

Identification Number: [REDACTED]

Total

22.10.00

**2012 - Form 6251 - Alternative Minimum Tax Computation**

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	24,005,921.00
2. Total adjustment and preferences (excluding any NOL deduction)	(68,038.00)
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	23,977,258.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	23,977,258.00
8. If capital gains are reported, see line 19 from continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others:	
If line 7 is \$175,000 or less (\$87,500 if MFS) multiply line 7 by 26%. Otherwise, multiply line 7 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	5,950,963.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	5,950,963.00
11. Regular tax before credits (if Schedule J was used to figure tax, use the refigured amounts for lines 44 and 47 of Form 1040 without using Schedule J)	7,212,585.00
12. Alternative minimum tax	0.00

**Exemption Worksheet (line 6 above)**

A. Exemption amount based on filing status	39,375.00
B. Alternative minimum taxable income	23,977,258.00
C. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	75,000.00
D. Subtract line C from line B	23,902,258.00
E. Multiply line D by 25%	5,975,565.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer:		06/10/2021
Identification Number:	██████████	Total 22.10.00

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**2012 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates**

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	23,977,258.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	5,853,222.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	5,853,222.00
5. Smaller of line 1 or line 4	5,853,222.00
6. Subtract line 5 from line 1	18,124,036.00
7. If line 6 is \$175,000 or less (\$87,500 if MFS) multiply line 6 by 26%; otherwise, multiply line 6 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	5,072,980.00
8. Enter: \$70,700 if married filing jointly or qualifying widow(er) \$35,350 if single or married filing separately \$47,350 if head of household	35,350.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or line 14 Schedule D Tax Worksheet	18,142,949.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	5,853,222.00
12. Smaller of line 10 or line 11	0.00
13. Subtract line 12 from line 11	5,853,222.00
14. Multiply line 13 by 15%	877,983.00
15. Subtract line 11 from line 5	0.00
16. Multiply line 15 by 25%	0.00
17. Total of lines 7, 14 and 16	5,950,963.00
18. If line 1 is \$175,000 or less (\$87,500 if MFS) multiply line 1 by 26%; otherwise, multiply line 1 by 28% and subtract \$3,500 (\$1,750 if MFS) from the result	6,711,882.00
19. Smaller of line 17 or line 18. Enter here and on line 8 of Form 6251 report	5,950,963.00



Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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**EXPLANATION OF THE DELINQUENCY PENALTY**

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

The IRC section 6651(f) states that in the case of a failure to file a return, if any failure to file is fraudulent, there shall be added to the amount required to be shown as tax on such return 15 percent of the amount of such tax if the failure is for not more than one month, with an additional 15 percent for each additional month or fraction thereof during which such failure continues, not exceeding 75 percent in the aggregate.

**2012 - DELINQUENCY PENALTY**

1. Delinquency penalty abated	0.00
2. Date return due	12/15/2013
3. Date return filed	
4. Fraudulent Failure to File penalty rate	0.725
5. Failure to Pay penalty rate	0.250
6. Total corrected tax, Form 4549, line 11	7,577,159.00
7. Payments on or prior to due date of return	0.00
8. Line 6 less line 7	7,577,159.00
9. Fraudulent Failure to File Penalty (line 8 multiplied by line 4)	5,493,440.28
10. Minimum penalty if over 60 days delinquent	135.00
11. Fraudulent Failure to File Penalty (Greater of line 9 or line 10)	5,493,440.28
12. Previously assessed/previously agreed Failure to File Penalty	0.00
13. Net Fraudulent Failure to File Penalty (line 11 less line 12)	5,493,440.28
14. Failure to Pay Penalty - line 8 multiplied by line 5	1,894,289.75
15. Previously assessed/previously agreed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *	1,894,289.75
17. Total Delinquency Penalty - Sum of line 13 and 16	7,387,730.03

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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### 2012 - Qualified Dividends and Capital Gain Tax Worksheet

- |   |               |
|---|---------------|
| 1. Enter the taxable income from Form 1040, line 43, or the amount from Foreign Earned Income Tax Worksheet, line 3, if filing Form 2555 or 2555-EZ   | 23,996,171.00 |
| 2. Enter the qualified dividends from Form 1040, line 9b  | 8,496.00      |
| 3. If filing Schedule D, enter the smaller line 15 or line 16 of Schedule D, but do not enter less than -0-. Otherwise, enter the amount from Form 1040, line 13  | 5,844,726.00  |
| 4. Add lines 2 and 3  | 5,853,222.00  |
| 5. If filing Form 4952, enter the amount, if any, from line 4g of Form 4952. Otherwise, enter -0-   | 0.00          |
| 6. Subtract line 5 from line 4. If zero or less, enter -0-  | 5,853,222.00  |
| 7. Subtract line 6 from line 1. If zero or less, enter -0-  | 18,142,949.00 |
| 8. Enter:   |               |
| \$35,350 if single or married filing separately;  |               |
| \$70,700 if married filing jointly or qualifying widow(er); or  |               |
| \$47,350 if head of household   | 35,350.00     |
| 9. Enter the smaller of line 1 or line 8  | 35,350.00     |
| 10. Enter the smaller of line 7 or line 9   | 35,350.00     |
| 11. Subtract line 10 from line 9. This amount is taxed at 0%  | 0.00          |
| 12. Enter the smaller of line 1 or line 6   | 5,853,222.00  |
| 13. Enter the amount from line 11   | 0.00          |
| 14. Subtract line 13 from line 12   | 5,853,222.00  |
| 15. Multiply line 14 by 15% (.15)   | 877,983.00    |
| 16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet | 6,334,602.00  |
| 17. Add lines 15 and 16   | 7,212,585.00  |
| 18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet | 8,383,230.00  |
| 19. Tax on all taxable income. Enter the smaller of line 17 or line 18<br>Also include this amount on Form 1040, line 44, or<br>Foreign Earned Income Tax Worksheet, line 4, if applicable                        | 7,212,585.00  |

Name of Taxpayer:  
 Identification Number:



Total

06/10/2021  
 22.10.00

### HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting [www.irs.gov/payments](http://www.irs.gov/payments):

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

#### Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ \_\_\_\_\_ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the \_\_\_\_ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: (     ) \_\_\_\_\_

Work: (     ) \_\_\_\_\_

Name of Taxpayer: Todd F Kozel

06/10/2021

Identification Number: [REDACTED]

Total

22.10.00

2012 - **SCHEDULE D - CAPITAL GAINS AND LOSSES****Part I** Short-Term Capital Gains and Losses—Assets Held One Year or Less

<b>1</b>	Short-term capital gain or loss	3,014.00
<b>2</b>	Short-term capital loss carryover	0.00
<b>3</b>	Net Short-term Gain or Loss (Add line 1 and 2)	3,014.00

**Part II** Long-Term Capital Gains and Losses—Assets Held More Than One Year

<b>4</b>	Long-term capital gain or loss	5,844,726.00
<b>5</b>	Long-term capital gain or loss carryover	0.00
<b>6</b>	Net long-term Gain or Loss (Add line 4 and 5)	5,844,726.00

**Part III** Summary

<b>7</b>	Sum of lines 3 and 6 - Net Capital Gain or Loss	5,847,740.00
<b>8</b>	Capital loss limitation	0.00
<b>9</b>	Capital Gain or Loss - As Corrected	5,847,740.00
<b>10</b>	Capital Gain or Loss - Per Return	0.00
<b>11</b>	Line 9 less line 10 - Adjustment to Income	5,847,740.00

**CORRECTED CARRYOVER**

<b>12</b>	Short-term Carryover to Subsequent Year	0.00
<b>13</b>	Long-term Carryover to Subsequent Year	0.00

**28% RATE GAIN COMPUTATION**

<b>1</b>	Tentative 28% rate gain (total of lines 1 thru 4 from worksheet)	0.00
<b>2</b>	Long-term capital loss carryover	0.00
<b>3</b>	Net short-term capital loss	0.00
<b>4</b>	Allowable 28% rate gain (sum of lines 1 thru 3) (if -0- or less, enter -0-)	0.00

**SECTION 1250 GAIN COMPUTATION**

<b>1</b>	Tentative Section 1250 gain (line 13 from worksheet)	0.00
<b>2</b>	Tentative 28% rate gain	0.00
<b>3</b>	Net short-term capital loss	0.00
<b>4</b>	Long-term capital loss carryover	0.00
<b>5</b>	Sum of lines 2 thru 4 (if less than -0-, enter as positive amount) (if -0- or greater, enter -0-)	0.00
<b>6</b>	Allowable Section 1250 gain (line 1 less line 5) (if -0- or less, enter -0-)	0.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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2012 - **SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX**

Primary

Todd F Kozel

	[REDACTED]
1. Self-employment income	13,185,373.00
2. Multiply line 1 by 92.35%	12,176,691.97
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	12,176,691.97
6. Maximum earnings subject to social security	110,100.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	110,100.00
12. Multiply the smaller of line 5 or 11 by 10.40%	11,450.40
13. Multiply line 5 by 2.90%	353,124.07
14. Self-employment tax (sum of lines 12 and 13)	364,574.47

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Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	110,100.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 10.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form <b>886-A</b> (May 2017)	Department of the Treasury - Internal Revenue Service <b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer Todd F Kozel	Tax Identification Number ( <i>last 4 digits</i> ) [REDACTED]	Year/Period ended 2012

**Statutory-SE AGI Adjustment**

Tax Period 2012	Per Return \$0.00	Per Exam \$183,386.00	Adjustment (\$183,386.00)
--------------------	----------------------	--------------------------	------------------------------

Your self-employment tax for the 2012 tax year has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted based on the recomputed amount of tax as follows: If the recomputed self-employment tax is \$14,643.30 or less, the deduction is 57.51% of the recomputed self-employment tax. If the recomputed self-employment tax is more than \$14,643.30, the deduction is 50% of the recomputed self-employment tax plus \$1,100.00.

**Statutory-Standard Deduction**

Tax Period 2012	Per Return \$0.00	Per Exam \$5,950.00	Adjustment (\$5,950.00)
--------------------	----------------------	------------------------	----------------------------

We have adjusted your standard deduction because of changes to your filing status.

**Statutory-Self Employment Tax**

Tax Period 2012	Per Return \$0.00	Per Exam \$364,574.00	Adjustment \$364,574.00
--------------------	----------------------	--------------------------	----------------------------

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.



Form **4549-A**  
(March 2020)

Department of the Treasury-Internal Revenue Service

**Report of Income Tax Examination Changes**Name and address of taxpayer  
Todd F Kozel

Taxpayer identification number

Return form number

1040

Person with whom  
examination  
changes were  
discussed.

Name and title

Todd F Kozel

NY 10011

1. Adjustments to income		Period Ended 12/31/2013	Period Ended	Period Ended
a.	Wages, Salaries and Tips, etc.	2,936,000.00		
b.	Sch E-Inc/Loss-Prtnrship/S Corps-Passve/Non-Passve	394,296.00		
c.	Sch C1 -Net income	1,285.00		
d.	Qualified Dividends	7,573.00		
e.	Ordinary Dividends	3,173.00		
f.	Taxable Interest	4,333.00		
g.	Form 4797 Gain per Sch K-1	25.00		
h.	Other Income - Foreign Income Exclusion	(97,600.00)		
i.	Sch E-Inc/Loss-Prtnrship for SE tax	(519,108.00)		
j.	Other Income - Misc	18.00		
k.	Capital Gain or Loss	3,908,811.00		
l.	SE AGI Adjustment	(39,431.00)		
m.	Standard Deduction	(6,100.00)		
n.				
o.				
p.				
2. Total adjustments		6,593,275.00		
3. Taxable income per return or as previously adjusted		0.00		
4. Corrected taxable income		6,593,275.00		
Tax method		SCHEDULE D		
Filing status		Married Separate		
5. Tax		2,583,276.00		
6. Additional taxes/Alternative minimum tax				
7. Corrected tax liability		2,583,276.00		
8. Less	a.			
credits	b.			
	c.			
	d.			
9. Balance (line 7 less lines 8a through 8d)		2,583,276.00		
10. Plus	a. Self Employment Tax	78,861.00		
other	b. Net Investment Income Tax	149,108.00		
taxes	c. Additional Medicare Tax	18,974.00		
	d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		2,830,219.00		
12. Total tax shown on return or as previously adjusted		0.00		
13. Adjustments to: a.				
	b.			
	c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		2,830,219.00		
15. Adjustments to prepayment credits - increase (decrease)				
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		2,830,219.00		



Name of taxpayer Todd F Kozel	Taxpayer identification number [REDACTED]	Return form number 1040	
<b>17. Penalties, additions to tax, and additional amounts -- IRC sections</b>	<b>Period Ended</b> 12/31/2013	<b>Period Ended</b>	<b>Period Ended</b>
a. Delq-IRC 6651(a)(2)	707,554.75		
b. Delq-IRC 6651(f)	2,051,908.78		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
<b>18. Total penalties, additions to tax, and additional amounts</b>	2,759,463.53		
<b>19. Summary of taxes, penalties and interest</b>			
a. Balance due or (overpayment) taxes - (line 16, page 1)	2,830,219.00		
b. Penalties and additions (line 18) - computed to 06/10/2021	2,759,463.53		
c. Interest* (IRC § 6601) - estimated and computed to	0.00		
d. Amount due or (refund) - (sum of lines a, b, and c)	5,589,682.53		

\*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name	Employee ID	Office
Examiner's signature	Date	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form <b>5278</b> (Rev. June 2011)		<b>Statement - Income Tax Changes</b>		Schedule	
1. Name(s) of taxpayer(s) Todd F Kozel			2. <input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input type="checkbox"/> Settlement Computation		
3. Taxpayer Identification Number [REDACTED]		4. Form number 1040		5. Docket number	
				6. Office symbols	
			Tax Year(s) Ended		
7. Adjustments to income			Year: 12/31/2013		
a. Total from Form 4549B			6,593,275.00		
b.					
c.					
d.					
e.					
f.					
g.					
h.					
8. Total adjustments			6,593,275.00		
9. Taxable income as shown in					
<input type="checkbox"/> Preliminary letter dated _____					
<input type="checkbox"/> Notice of deficiency dated _____					
<input type="checkbox"/> Return as filed			0.00		
10. Taxable income as revised			6,593,275.00		
11. Tax			2,583,276.00		
Tax Method _____			SCHEDULE D		
Filing Status _____			Married Separate		
12. Alternative tax, if applicable					
13. Alternative minimum tax (Starting in tax year 2000)					
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)			2,583,276.00		
15. Less credits					
a.					
b.					
c.					
16. Balance - (line 14 less total of lines 15a - 15c)			2,583,276.00		
17. Plus other taxes					
a. Self Employment Tax			78,861.00		
b. Net Investment Income Tax			149,108.00		
c. Additional Medicare Tax			18,974.00		
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)			2,830,219.00		
19. Total tax shown on return or as previously adjusted			0.00		
20. Adjustments: increase or (decrease) to:					
a.					
b.					
c.					
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)			2,830,219.00		
22. Adjustments to prepayment credits - Increase (decrease)					
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)			2,830,219.00		
24. Penalties and/or Additions to Tax (listed below)					
Delq-IRC 6651(a)(2)			707,554.75		
Delq-IRC 6651(f)			2,051,908.78		

Form **4549-B**  
(August 2019)

Department of the Treasury - Internal Revenue Service

**Report of Income Tax Examination Changes**Name and address of taxpayer  
Todd F KozelTaxpayer identification number  
[REDACTED]

New York

NY

10011

**1. Adjustments to Income****Period Ended**

12/31/2013

**Period Ended****Period Ended**

A	Wages, Salaries and Tips, etc.	2,936,000.00		
B	Sch E-Inc/Loss-Prtnrship/S Corps-Passve/Non-Passve	394,296.00		
C	Sch C1 -Net income	1,285.00		
D	Qualified Dividends	7,573.00		
E	Ordinary Dividends	3,173.00		
F	Taxable Interest	4,333.00		
G	Form 4797 Gain per Sch K-1	25.00		
H	Other Income - Foreign Income Exclusion	(97,600.00)		
I	Sch E-Inc/Loss-Prtnrship for SE tax	(519,108.00)		
J	Other Income - Misc	18.00		
K	Capital Gain or Loss	3,908,811.00		
L	SE AGI Adjustment	(39,431.00)		
M	Standard Deduction	(6,100.00)		

**2. Total Adjustments**

6,593,275.00

Name of Taxpayer:		06/10/2021
Identification Number:		Total 22.10.00

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**2013 - Form 6251 - Alternative Minimum Tax Computation**

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	6,599,375.00
2. Total adjustment and preferences (excluding any NOL deduction)	(42,219.00)
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	6,597,556.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	6,597,556.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 28% and subtract \$ 1,795 from the result	1,843,703.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	1,843,703.00
11. Regular tax less foreign tax credit (if Schedule J was used to figure tax, use the refigured amount for line 44 of Form 1040 without using Schedule J)	2,583,276.00
12. Alternative minimum tax	0.00

## Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	40,400.00
B. Alternative minimum taxable income	6,597,556.00
C. Enter amount based on filing status	76,950.00
D. Subtract line C from line B	6,520,606.00
E. Multiply line D by 25%	1,630,152.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer: Todd F Kozel		06/10/2021
Identification Number: <span style="background-color: black; color: black;">XXXXXXXXXX</span>	Total	22.10.00

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**2013 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates**

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	6,597,556.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	22,719.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	22,719.00
5. Smaller of line 1 or line 4	22,719.00
6. Subtract line 5 from line 1	6,574,837.00
7. Multiply line 6 by 28% and subtract \$ 1,795 from the result	1,839,159.00
8. Enter amount based on filing status	36,250.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	6,585,702.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	22,719.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	22,719.00
14. Enter amount based on filing status	225,000.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	6,585,702.00
17. Add lines 15 and 16	6,585,702.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	0.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	22,719.00
23. Multiply line 22 by 20%	4,544.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	1,843,703.00
28. Multiply line 1 by 28% and subtract \$ 1,795 from the result	1,845,521.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	1,843,703.00

Name of Taxpayer:

06/10/2021

Identification Number:

Total

22.10.00

**2013 - Form 8959 - Additional Medicare Tax**

1. Medicare wages and tips from Form W-2, box 5	0.00
2. Unreported tips from Form 4137, line 6	0.00
3. Wages from Form 8919, line 6	0.00
4. Add lines 1 through 3	0.00
5. Amount based on filing status	125,000.00
6. Subtract line 5 from line 4 (if zero or less, enter 0.00)	0.00
7. Additional Medicare tax on Medicare wages (multiply line 6 by .009)	0.00
8. Self-employment income from Schedule SE (if zero or less, enter 0.00)	2,233,186.46
9. Amount based on filing status	125,000.00
10. Amount from line 4	0.00
11. Subtract line 10 from line 9 (if zero or less, enter 0.00)	125,000.00
12. Subtract line 11 from line 8 (if zero or less, enter 0.00)	2,108,186.46
13. Additional Medicare tax on self-employment income (multiply line 12 by .009)	18,974.00
14. Railroad retirement compensation from Form W-2, box 14	0.00
15. Amount based on filing status	125,000.00
16. Subtract line 15 from line 14 (if zero or less, enter 0.00)	0.00
17. Tier I employee Additional Medicare Tax on railroad retirement compensation (multiply line 16 by .009)	0.00
18. Total Additional Medicare Tax (add lines 7, 13, and 17)	18,974.00
19. Medicare tax withheld from Form W-2, box 6	0.00
20. Amount from line 1	0.00
21. Multiply line 20 by .0145	0.00
22. Subtract line 21 from line 19 (if zero or less, enter 0.00)	0.00
23. Additional Medicare Tax from Form W-2, box 14	0.00
24. Total Additional Medicare Tax withholding (add lines 22 and 23)	0.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	██████████	Total 22.10.00

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**2013 - Form 8960 - Net Investment Income Tax**

1. Total investment income as filed	0.00
2. Adjustments to total investment income	3,923,890.00
3. Total investment income (combine lines 1 and 2)	3,923,890.00
4. Total deductions and modifications as filed	0.00
5. Adjustments to total deductions and modifications	0.00
6. Total deductions and modifications (combine lines 4 and 5; no less than 0.00)	0.00
7. Net investment income (subtract line 6 from line 3; no less than 0.00)	3,923,890.00
8. Modified adjusted gross income	6,599,375.00
9. Threshold based on filing status	125,000.00
10. Subtract line 9 from line 8 (no less than 0.00)	6,474,375.00
11. Smaller of line 7 or line 10	3,923,890.00
12. Net investment income tax (multiply line 11 by .038)	149,108.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	<span style="background-color: black; color: black;">XXXXXXXXXX</span>	Total 22.10.00

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**EXPLANATION OF THE DELINQUENCY PENALTY**

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

The IRC section 6651(f) states that in the case of a failure to file a return, if any failure to file is fraudulent, there shall be added to the amount required to be shown as tax on such return 15 percent of the amount of such tax if the failure is for not more than one month, with an additional 15 percent for each additional month or fraction thereof during which such failure continues, not exceeding 75 percent in the aggregate.

## 2013 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	12/15/2014	
3. Date return filed		
4. Fraudulent Failure to File penalty rate	0.725	
5. Failure to Pay penalty rate	0.250	
6. Total corrected tax, Form 4549, line 11		2,830,219.00
7. Payments on or prior to due date of return		0.00
8. Line 6 less line 7		2,830,219.00
9. Fraudulent Failure to File Penalty (line 8 multiplied by line 4)		2,051,908.78
10. Minimum penalty if over 60 days delinquent		135.00
11. Fraudulent Failure to File Penalty (Greater of line 9 or line 10)		2,051,908.78
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Fraudulent Failure to File Penalty (line 11 less line 12)		2,051,908.78
14. Failure to Pay Penalty - line 8 multiplied by line 5		707,554.75
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *		707,554.75
17. Total Delinquency Penalty - Sum of line 13 and 16		2,759,463.53

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.



Name of Taxpayer:		06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

### 2013 - Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the taxable income from Form 1040, line 43, or the amount from Foreign Earned Income Tax Worksheet, line 3, if filing Form 2555 or 2555-EZ	6,593,275.00
2. Enter the qualified dividends from Form 1040, line 9b	7,573.00
3. If filing Schedule D, enter the smaller line 15 or line 16 of Schedule D, but do not enter less than -0-. Otherwise, enter the amount from Form 1040, line 13	1,531,748.00
4. Add lines 2 and 3	1,539,321.00
5. If filing Form 4952, enter the amount, if any, from line 4g of Form 4952. Otherwise, enter -0-	1,531,748.00
6. Subtract line 5 from line 4. If zero or less, enter -0-	7,573.00
7. Subtract line 6 from line 1. If zero or less, enter -0-	6,585,702.00
8. Enter:	
\$ 36,250 if single or married filing separately;	
\$ 72,500 if married filing jointly or qualifying widow(er); or	
\$ 48,600 if head of household	36,250.00
9. Enter the smaller of line 1 or line 8	36,250.00
10. Enter the smaller of line 7 or line 9	36,250.00
11. Subtract line 10 from line 9. This amount is taxed at 0%	0.00
12. Enter the smaller of line 1 or line 6	7,573.00
13. Enter the amount from line 11	0.00
14. Subtract line 13 from line 12	7,573.00
15. Enter:	
\$ 400,000 if single;	
\$ 225,000 if married filing separately;	
\$ 450,000 if married filing jointly or qualifying widow(er); or	
\$ 425,000 if head of household	225,000.00
16. Enter the smaller of line 1 or line 15	225,000.00
17. Add lines 7 and 11	6,585,702.00
18. Subtract line 17 from line 16. If zero or less, enter -0-	0.00
19. Enter the smaller of line 14 or line 18	0.00
20. Multiply line 19 by 15% (.15)	0.00
21. Add lines 11 and 19	0.00
22. Subtract line 21 from line 12	7,573.00
23. Multiply line 22 by 20% (.20)	1,515.00
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	2,581,761.00
25. Add lines 20, 23, and 24	2,583,276.00
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	2,584,760.00
27. Tax on all taxable income. Enter the smaller of line 25 or line 26	
Also include this amount on Form 1040, line 44, or	
Foreign Earned Income Tax Worksheet, line 4, if applicable	2,583,276.00

Name of Taxpayer:	Todd F Kozel	06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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## 2013 - PERSONAL EXEMPTION WORKSHEET

- |  |              |
|--|--------------|
| 1. Multiply \$3,900 by the total number of exemptions claimed  | 3,900.00     |
| 2. Adjusted gross income   | 6,599,375.00 |
| 3. Limitation based on filing status   | 150,000.00   |
| NOTE: If line 2 is not greater than line 3, STOP;<br>enter amount from line 1 on line 8 below                                  |              |
| 4. Subtract line 3 from line 2   | 6,449,375.00 |
| If line 4 is less than zero or more than \$122,500 (\$61,250 if married filing separately),<br>then STOP; enter 0.00 on line 8 |              |
| 5. Divide line 4 by \$2,500 (\$1,250 if married filing separately)   | 0.00         |
| (If result is not a whole number, increase to next whole number)   |              |
| 6. Multiply line 5 by 2% and enter the result as a decimal   | 0.00         |
| 7. Multiply line 1 by line 6   | 0.00         |
| 8. Deduction for exemptions  | 0.00         |
| (subtract line 7 from line 1; or amount from line 1 or 0.00, if applicable)  |              |

Name of Taxpayer:  
 Identification Number:



Total

06/10/2021  
 22.10.00

### HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting [www.irs.gov/payments](http://www.irs.gov/payments):

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

#### Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ \_\_\_\_\_ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the \_\_\_\_ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: (     ) \_\_\_\_\_

Work: (     ) \_\_\_\_\_

Name of Taxpayer:  
 Identification Number: [REDACTED]

Total

06/10/2021  
 22.10.00

2013 - **SCHEDULE D - CAPITAL GAINS AND LOSSES**

**Part I** Short-Term Capital Gains and Losses—Assets Held One Year or Less

<b>1</b>	Short-term capital gain or loss	2,377,063.00
<b>2</b>	Short-term capital loss carryover	0.00
<b>3</b>	Net Short-term Gain or Loss (Add line 1 and 2)	2,377,063.00

**Part II** Long-Term Capital Gains and Losses—Assets Held More Than One Year

<b>4</b>	Long-term capital gain or loss	1,531,748.00
<b>5</b>	Long-term capital gain or loss carryover	0.00
<b>6</b>	Net long-term Gain or Loss (Add line 4 and 5)	1,531,748.00

**Part III** Summary

<b>7</b>	Sum of lines 3 and 6 - Net Capital Gain or Loss	3,908,811.00
<b>8</b>	Capital loss limitation	0.00
<b>9</b>	Capital Gain or Loss - As Corrected	3,908,811.00
<b>10</b>	Capital Gain or Loss - Per Return	0.00
<b>11</b>	Line 9 less line 10 - Adjustment to Income	3,908,811.00

**CORRECTED CARRYOVER**

<b>12</b>	Short-term Carryover to Subsequent Year	0.00
<b>13</b>	Long-term Carryover to Subsequent Year	0.00

**28% RATE GAIN COMPUTATION**

<b>1</b>	Tentative 28% rate gain (total of lines 1 thru 4 from worksheet)	0.00
<b>2</b>	Long-term capital loss carryover	0.00
<b>3</b>	Net short-term capital loss	0.00
<b>4</b>	Allowable 28% rate gain (sum of lines 1 thru 3) (if -0- or less, enter -0-)	0.00

**SECTION 1250 GAIN COMPUTATION**

<b>1</b>	Tentative Section 1250 gain (line 13 from worksheet)	0.00
<b>2</b>	Tentative 28% rate gain	0.00
<b>3</b>	Net short-term capital loss	0.00
<b>4</b>	Long-term capital loss carryover	0.00
<b>5</b>	Sum of lines 2 thru 4 (if less than -0-, enter as positive amount) (if -0- or greater, enter -0-)	0.00
<b>6</b>	Allowable Section 1250 gain (line 1 less line 5) (if -0- or less, enter -0-)	0.00

Name of Taxpayer:		06/10/2021
Identification Number:	[REDACTED]	Total 22.10.00

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2013 - **SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX**

Primary

Todd F Kozel

[REDACTED]

1. Self-employment income	2,418,177.00
2. Multiply line 1 by 92.35%	2,233,186.46
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	2,233,186.46
6. Maximum earnings subject to social security	113,700.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	113,700.00
12. Multiply the smaller of line 5 or 11 by 12.40%	14,098.80
13. Multiply line 5 by 2.90%	64,762.41
14. Self-employment tax (sum of lines 12 and 13)	78,861.21

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Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	113,700.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form <b>886-A</b> (May 2017)	Department of the Treasury - Internal Revenue Service <b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer Todd F Kozel	Tax Identification Number ( <i>last 4 digits</i> ) [REDACTED]	Year/Period ended 2013

**Statutory-SE AGI Adjustment**

Tax Period 2013	Per Return \$0.00	Per Exam \$39,431.00	Adjustment (\$39,431.00)
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Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

**Statutory-Standard Deduction**

Tax Period 2013	Per Return \$0.00	Per Exam \$6,100.00	Adjustment (\$6,100.00)
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We have adjusted your standard deduction because of changes to your filing status.

**Statutory-Self Employment Tax**

Tax Period 2013	Per Return \$0.00	Per Exam \$78,861.00	Adjustment \$78,861.00
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We have adjusted your self-employment tax due to a change in your net earnings from self-employment.